IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

FRIDAY, THE FIFTH DAY OF JANUARY
TWO THOUSAND AND SEVEN

PRESENT

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION No.504 OF 2007

Between:

M/s.Ramky Infrastructure Limited,
(Formerly Ramky Engineers Private Ltd)
Represented by its Managing Director
Mr.Y.R.Nagaraja.

..... PETITIONER

AND

The Commercial Tax Officer,
Somajiguda Circle, Hyderabad,
And others.

....RESPONDENTS

THE HON'BLE SRI JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE SRI
JUSTICE D.APPA RAO

WRIT PETITION No.504 OF 2007

O R D E R
(Per Sri Justice J.Chelameswar)

The petitioner is a limited company engaged in the business of execution of works contract and is registered as dealer on the rolls of the first respondent under the A.P.General Sales Tax Act (for short 'the Act'). For the assessment year 2001-2002, the petitioner opted to pay tax under the provisions of the Act. But during the course of the year, the petitioner company changed its mind and filed returns seeking to be assessed as per the provisions of Section 5-F of the Act. The assessing authority accepted the changed stand of the petitioner and assessed the tax liability of the petitioner as per the provisions of Section 5-F of the Act. However, the second respondent in purported exercise the power under Section 20(2) of the Act, revised the said orders holding that the petitioner cannot be permitted to revert back to the assessment process under Section 5-F of the Act by an order dated 28.06.2006. Aggrieved by the same, the petitioner carried the matter before the Sales Tax Appellate Tribunal and also filed an application before the third respondent seeking stay of the collection of the disputed tax during pendency of the appeal before the Tribunal. The third respondent by his order dated 28.10.2006 rejected the said application. Hence, the present writ petition.

Heard the learned counsel for the petitioner as well as the learned

Government Pleader.

In the circumstances, we are of the opinion that the writ petition can be disposed of at the admission stage itself by directing the respondents not to take any coercive steps for recovery of the tax pursuant to the revisional order of the second respondent on condition the petitioner deposits Rs.3,50,000/- within a period of six weeks from today.

With the above direction, the writ petition is disposed of.

JUSTICE J.CHELAMESWAR

JUSTICE D.APPA RAO

5th JANUARY, 2007
PGS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

WRIT PETITION Nos.504 OF 2007

5TH JANUARY, 2007